

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="padding: 5px;"> CITY OF <u>ALGONA</u>, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16205500100000 City of Algona P.O. Box 452, 112 W/ Call Algona, IA 50511 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,141,456		3,141,456	3,155,907
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	3,141,456		3,141,456	3,155,907
Delinquent property taxes	0		0	
TIF revenues	11,676		11,676	11,565
Other city taxes	1,152,747	0	1,152,747	1,171,761
Licenses and permits	43,689	0	43,689	39,530
Use of money and property	96,290	3,474	99,764	103,363
Intergovernmental	2,679,199	52,603	2,731,802	3,115,343
Charges for fees and service	276,090	1,760,788	2,036,878	1,911,500
Special assessments	60,985	0	60,985	53,687
Miscellaneous	622,198	4,604	626,802	595,519
Other financing sources	1,925,440	332,337	2,257,777	2,353,909
Total revenues and other sources	10,009,770	2,153,806	12,163,576	12,512,084
Expenditures and Other Financing Uses				
Public safety	1,981,937	0	1,981,937	2,024,630
Public works	2,947,348	0	2,947,348	3,733,764
Health and social services	9,341	0	9,341	9,840
Culture and recreation	1,690,072	0	1,690,072	1,738,399
Community and economic development	226,388	0	226,388	280,859
General government	710,832	0	710,832	745,970
Debt service	595,613	0	595,613	595,814
Capital projects	0	0	0	
Total governmental activities expenditures	8,161,531	0	8,161,531	9,129,276
Business type activities	0	2,269,481	2,269,481	2,634,221
Total ALL expenditures	8,161,531	2,269,481	10,431,012	11,763,497
Other financing uses, including transfers out	1,723,476	326,964	2,050,440	2,083,909
Total ALL expenditures/And other financing uses	9,885,007	2,596,445	12,481,452	13,847,406
Excess revenues and other sources over (Under) Expenditures/And other financing uses	124,763	-442,639	-317,876	-1,335,322
Beginning fund balance July 1, 2015	5,945,502	1,174,924	7,120,426	7,137,483
Ending fund balance June 30, 2016	6,070,265	732,285	6,802,550	5,802,161
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016	
General obligation debt		\$ 1,616,461	Other long-term debt	
Revenue debt		\$ 1,653,335	Short-term debt	
TIF Revenue debt		\$ 0	General obligation debt limit	
			\$ 16,607,762	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 10/27/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Rexann McEnroe		Telephone →	Area Code 515	Number 295-2411
Signature of Mayor or other City official (Name and Title)			Date signed October 17, 2016	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF ALGONA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,919,200	794,632		427,624			3,141,456			3,141,456	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,919,200	794,632		427,624	0		3,141,456		T01	3,141,456	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,919,200	794,632		427,624	0	0	3,141,456			3,141,456	6
7	TIF revenues			11,676				11,676		T01	11,676	7
8	Other city taxes											
9	Utility tax replacement excise taxes	46,421	8,704		4,679			59,804		T15	59,804	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	190,764						190,764		T15	190,764	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax	145,683						145,683		T19	145,683	13
15	Other local option taxes		756,496					756,496		T09	756,496	14
16	TOTAL OTHER CITY TAXES	382,868	765,200	0	4,679	0	0	1,152,747	0		1,152,747	15
17	Section B - LICENSES AND PERMITS	43,689						43,689		T29	43,689	16
18	Section C - USE OF MONEY AND PROPERTY											17
19	Interest	6,612	4,465	29	554	423	991	13,074	3,474	U20	16,548	18
20	Rents and royalties	78,538						78,538		U40	78,538	19
21	Other miscellaneous use of money and property	3,078					1,600	4,678		U20	4,678	20
22	TOTAL USE OF MONEY AND PROPERTY	88,228	4,465	29	554	423	2,591	96,290	3,474		99,764	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		661,040					661,040		B89	661,040	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	661,040	0	0	0	0	661,040	0		661,040	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF ALGONA					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		687,101					687,101		C46	687,101	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	24,107						24,107		C89	24,107	49
50	Iowa Department of Transportation	508,451						508,451		C89	508,451	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	91,928	37,634		20,227			149,789		C89	149,789	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	624,486	724,735	0	20,227	0	0	1,369,448	0		1,369,448	60
61												61
62	Local grants and reimbursements											62
63	County contributions	127,522						127,522	49,177		176,699	63
64	Library service	48,544						48,544		D89	48,544	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	19,195						19,195		D89	19,195	66
67	Local grants and reimbursements	453,450						453,450	3,426	D89	456,876	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	648,711	0	0	0	0	0	648,711	52,603		701,314	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,273,197	1,385,775	0	20,227	0	0	2,679,199	52,603		2,731,802	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	1,130,047	A80	1,130,047	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport	122,119						122,119		A01	122,119	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALGONA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	11,594						11,594		A94	11,594	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	146,476	A80	146,476	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	2,525						2,525		A89	2,525	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0	453,422	A89	453,422	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0	30,843	A50	30,843	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	8,432						8,432		A03	8,432	98				
99	Library charges	4,201						4,201		A89	4,201	99				
100	Park, recreation, and cultural charges	103,479						103,479		A61	103,479	100				
101	Animal control charges	75						75		A89	75	101				
102	Other charges - Specify	23,665						23,665			23,665	102				
103	Sidewalks/P&Z/Cleanup Days/compost							0			0	103				
104	TOTAL CHARGES FOR SERVICE	276,090	0	0	0	0	0	276,090	1,760,788		2,036,878	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	60,985						60,985		U01	60,985	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	62,328						62,328		U99	62,328	108				
109	Deposits and sales/fuel tax refunds	2,236						2,236	440	U99	2,676	109				
110	Sale of property and merchandise	11,472						11,472		U11	11,472	110				
111	Fines	17,502						17,502		U30	17,502	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	528,660						528,660			528,660	113				
114	Street reimb for project/concessions/RLF repayments							0	4,164		4,164	114				
115	housing repayments/amb. Refunds							0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	622,198	0	0	0	0	0	622,198	4,604		626,802	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALGONA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,666,455	2,950,072	11,705	453,084	423	2,591	8,084,330	1,821,469		9,905,799	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	207,337	NR	207,337	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	1,727,393	30,000		143,887	24,160		1,925,440	125,000		2,050,440	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	1,727,393	30,000	0	143,887	24,160	0	1,925,440	332,337		2,257,777	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	6,393,848	2,980,072	11,705	596,971	24,583	2,591	10,009,770	2,153,806		12,163,576	132		
133												133		
134	Beginning fund balance July 1, 2015	3,275,122	2,200,774	4,043	82,882	133,073	249,608	5,945,502	1,174,924		7,120,426	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	9,668,970	5,180,846	15,748	679,853	157,656	252,199	15,955,272	3,328,730		19,284,002	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF ALGONA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1
2	Police department/Crime prevention — Current operation	992,068	31,645					1,023,713		E62	1,023,713	2
3	Purchase of land and equipment	29,533						29,533		G62	29,533	3
4	Construction	362,464						362,464		F62	362,464	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	200,900						200,900		E24	200,900	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	356,244						356,244		E66	356,244	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	9,083						9,083		E32	9,083	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,950,292	31,645		0	0	0	1,981,937			1,981,937	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ALGONA							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section B — PUBLIC WORKS											41		
42	Roads, bridges, sidewalks — Current operation	637,620	343,290					980,910		E44	980,910	42		
43	Purchase of land and equipment							0		G44	0	43		
44	Construction	419,459	839,039					1,258,498		F44	1,258,498	44		
45	Parking meter and off-street — Current operation							0		E60	0	45		
46	Purchase of land and equipment							0		G60	0	46		
47	Construction							0		F60	0	47		
48	Street lighting — Current operation	69,291						69,291		E44	69,291	48		
49	Traffic control safety — Current operation	15,367						15,367		E44	15,367	49		
50	Purchase of land and equipment							0		G44	0	50		
51	Construction							0		F44	0	51		
52	Snow removal — Current operation							0		E44	0	52		
53	Purchase of land and equipment							0		G44	0	53		
54	Highway engineering — Current operation							0		E44	0	54		
55	Purchase of land and equipment							0		G44	0	55		
56	Construction							0		F44	0	56		
57	Street cleaning — Current operation							0		E81	0	57		
58	Purchase of land and equipment							0		G81	0	58		
59	Airport (if not an enterprise) — Current operation	296,867						296,867		E01	296,867	59		
60	Purchase of land and equipment							0		G01	0	60		
61	Construction	294,727	31,688					326,415		F01	326,415	61		
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62		
63	Purchase of land and equipment							0		G81	0	63		
64	Construction							0		F81	0	64		
65	Other public works — Current operation							0		E89	0	65		
66	Purchase of land and equipment							0		G89	0	66		
67	Construction							0		F89	0	67		
68								0			0	68		
69								0			0	69		
70								0			0	70		
71								0			0	71		
72								0			0	72		
73								0			0	73		
74								0			0	74		
75								0			0	75		
76								0			0	76		
77								0			0	77		
78								0			0	78		
79								0			0	79		
80	TOTAL PUBLIC WORKS	1,733,331	1,214,017		0	0	0	2,947,348			2,947,348	80		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALGONA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	9,341						9,341		E32	9,341	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	9,341	0		0	0	0	9,341			9,341	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALGONA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	399,308						399,308		E52	399,308	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	250,558						250,558		E61	250,558	127
128	Purchase of land and equipment	97,800						97,800		G61	97,800	128
129	Construction	390,184						390,184		F61	390,184	129
130	Recreation — Current operation	121,548						121,548		E61	121,548	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	74,970						74,970		E03	74,970	133
134	Purchase of land and equipment	13,500						13,500		G03	13,500	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	298,615						298,615		E61	298,615	136
137	Purchase of land and equipment	43,589						43,589		G61	43,589	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,690,072	0		0	0	0	1,690,072			1,690,072	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	214,823		11,565				226,388		E89	226,388	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	214,823	0	11,565	0	0	0	226,388			226,388	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALGONA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	34,545						34,545		E29	34,545	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	604,856						604,856		E23	604,856	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	71,431						71,431		E89	71,431	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	710,832	0	0	0	0	0	710,832			710,832	176
177	Section G — DEBT SERVICE				595,613			595,613			595,613	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	595,613	0	0	595,613			595,613	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,308,691	1,245,662	11,565	595,613	0	0	8,161,531			8,161,531	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALGONA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation									E91	0	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation							636,605		E80	636,605	201				
202	Purchase of land and equipment							332,337		G80	332,337	202				
203	Construction							561,844		F80	561,844	203				
204	Electric — Current operation									E92	0	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation									E93	0	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation									E81	0	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation							6,061		E50	6,061	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction							16,995		F50	16,995	229				
230	Storm water — Current operation							62,738		E80	62,738	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction							47,427		F80	47,427	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALGONA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								605,474	E89	605,474	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,269,481		2,269,481	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,308,691	1,245,662	11,565	595,613	0	0	8,161,531	2,269,481		10,431,012	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	177,621	1,535,855			10,000		1,723,476	326,964		2,050,440	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	177,621	1,535,855	0	0	10,000	0	1,723,476	326,964		2,050,440	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,486,312	2,781,517	11,565	595,613	10,000	0	9,885,007	2,596,445		12,481,452	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable		514				252,199	252,713			252,713	263
264	Restricted	113,632	823,729			147,656		1,085,017			1,085,017	264
265	Committed	634,873		4,183	84,240			723,296			723,296	265
266	Assigned	92,568						92,568			92,568	266
267	Unassigned	2,341,585	1,575,086					3,916,671			3,916,671	267
268	Total Governmental	3,182,658	2,399,329	4,183	84,240	147,656	252,199	6,070,265			6,070,265	268
269	Proprietary								732,285		732,285	269
270	Total ending fund balance June 30, 2016	3,182,658	2,399,329	4,183	84,240	147,656	252,199	6,070,265	732,285		6,802,550	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	9,668,970	5,180,846	15,748	679,853	157,656	252,199	15,955,272	3,328,730		19,284,002	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ALGONA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents			
						Z00 \$		2,307,555	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 1,519,998	29U 207,337	39U 74,000	49U	49U	49U 1,653,335	49U	I89 45,600	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. Sidewalks	19U 520,000	29U	39U 70,000	49U 450,000	49U	49U	49U	I89 8,528	
2004 Ref.	19U	29U	39U	49U	49U	49U	49U	I89	
11. Downtown Proj	19U 1,110,000	29U	39U 270,000	49U 840,000	49U	49U	49U	I89 13,760	
LED Proj.	19U 41,949	29U	39U 10,488	49U 31,461	49U	49U	49U	I89	
2014 Firetruck	19U 390,000	29U	39U 95,000	49U 295,000	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89 3,637	
Total long-term debt	3,581,947	207,337	519,488	1,616,461	0	1,653,335	0	71,525	

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
		\$	332,155,242	x .05 = \$	16,607,762

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31	W61		
	\$	\$	64,379	6,670,987	6,819,607
	84,241				
REMARKS	V98				